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Report No. 2017-33

TO: Jon R. Thogmartin, M.D., Chief Medical Examiner
District Six Medical Examiner's Office

FROM: Hector Collazo Jr., Inspector General/Chief Audit Executive
Division of Inspector General 

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division

SUBJECT: Inspector General's Observation of the District Six Medical Examiner's Office
Annual Physical Inventory of Fixed Assets

DATE: December 19, 2017

This letter serves to inform you that the Division of Inspector General completed its observation of the annual physical inventory of fixed assets for the District Six Medical Examiner's Office on August 2, 2017.

Our objectives were to:

1. Interview and observe staff conducting the department's physical inventory to determine compliance with required inventory procedures.
2. Test and verify, on a sample basis, the assets recorded by staff.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We conclude that the department's physical inventory is performed in compliance with required inventory procedures and our sample tests agreed with those of the District Six Medical Examiner's Office staff. The sample tested resulted in one unaccounted for asset and four missing asset tags, but appropriate procedures were followed to notate the unaccounted for property and request for replacement fixed asset tags.

We appreciate your staff's cooperation during this audit.



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